

Local Sales & Use Tax Rates & Changes

Local Sales/Use Tax Changes (Effective October 1, 2005)

Clark County Public Transportation Benefit Area (PTBA)

will decrease to include only the City of Vancouver and its Urban Growth Boundary, the city limits of Camas, Washougal, Battle Ground, Ridgefield, La Center and the Town of Yacolt.

The new Urban Growth Boundary area shown on the map should be reported to the location code of 0666.

The local sales and use tax for the Unincorporated Area will decrease by three-tenths of one percent (.003). The decrease was approved by public vote during the May 2005 election.

A special notice, with a map attached, will be sent out to the appropriate counties before October 1. This information will also be available on our website at <http://dor.wa.gov/>.

Benton/Franklin County Public Transportation

Benefit Area (PTBA) will increase by annexing a portion of Unincorporated Benton County (the Finley Annexation) into the Benton/Franklin County PTBA. The new unincorporated part of the county shown on the map will increase by an additional six-tenths of one percent (.006), and should be reported to the location code of 0333. The increase was approved by public vote during the April 2005 election. A special notice, with a map attached, will be sent out to the appropriate counties before October 1. This information will also be available on our website at <http://dor.wa.gov/>.

Motor Vehicle Sales, Leases and Rentals

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. The additional tax is not due when the rental car tax applies.

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Local Sales and Use Tax Rates**Tax Rates Effective October 1, 2005**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
ADAMS							FRANKLIN (cont.)						
Unincorp. Areas	0100	.011	.065		.076		Unincorp. P.T.B.A.*	1111	.018	.065		.083	
Hatton	0101	.011	.065		.076		Connell	1101	.012	.065		.077	
Lind	0102	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Othello	0103	.011	.065		.076		Mesa	1103	.012	.065		.077	
Ritzville	0104	.011	.065		.076		Pasco	1104	.018	.065		.083	
Washtucna	0105	.011	.065		.076		GARFIELD						
ASOTIN							Unincorp. Areas	1200	.010	.065		.075	
Unincorp. Areas	0200	.007	.065		.072		Pomeroy	1201	.010	.065		.075	
Asotin (City)	0201	.007	.065		.072		GRANT						
Clarkston	0202	.007	.065		.072		Unincorp. Areas	1300	.013	.065		.078	
BENTON							Coulee City	1301	.013	.065		.078	
(Eff. 10/1/05)							Electric City	1302	.013	.065		.078	
Unincorp. Areas	0300	.012	.065		.077		Ephrata	1303	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		George	1304	.013	.065		.078	
Benton City	0301	.018	.065		.083		Grand Coulee	1305	.013	.065		.078	
Kennewick	0302	.018	.065		.083		Hartline	1306	.013	.065		.078	
Prosser	0303	.018	.065		.083		Krupp	1307	.013	.065		.078	
Richland	0304	.018	.065		.083		Mattawa	1308	.013	.065		.078	
West Richland	0305	.018	.065		.083		Moses Lake	1309	.013	.065		.078	
CHELAN							Quincy	1310	.013	.065		.078	
Unincorp. Areas	0400	.015	.065		.080		Royal City	1311	.013	.065		.078	
Cashmere	0401	.015	.065		.080		Soap Lake	1312	.013	.065		.078	
Chelan (City)	0402	.015	.065		.080		Warden	1313	.013	.065		.078	
Entiat	0403	.015	.065		.080		Wilson Creek	1315	.013	.065		.078	
Leavenworth	0404	.015	.065		.080		GRAYS HARBOR						
Wenatchee	0405	.015	.065		.080		Unincorp. Areas	1400	.018	.065		.083	
CLALLAM							Aberdeen	1401	.018	.065		.083	
Unincorp. Areas	0500	.018	.065		.083		Cosmopolis	1402	.018	.065		.083	
Forks	0501	.018	.065		.083		Elma	1403	.018	.065		.083	
Port Angeles	0502	.018	.065		.083		Hoquiam	1404	.018	.065		.083	
Sequim	0503	.018	.065		.083		McCleary	1405	.018	.065		.083	
CLARK							Montesano	1406	.018	.065		.083	
(Eff. 10/1/05)							Oakville	1407	.018	.065		.083	
Unincorp. Areas	0600	.009	.065		.074		Ocean Shores	1409	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.012	.065		.077		Westport	1408	.018	.065		.083	
Battle Ground	0601	.014	.065		.079		ISLAND						
Camas	0602	.012	.065		.077		Unincorp. Areas	1500	.018	.065		.083	
La Center	0603	.014	.065		.079		Coupeville	1501	.018	.065		.083	
Ridgefield	0604	.014	.065		.079		Langley	1502	.018	.065		.083	
Vancouver	0605	.012	.065		.077		Oak Harbor	1503	.018	.065		.083	
Washougal	0606	.014	.065		.079		JEFFERSON						
Yacolt	0607	.012	.065		.077		Unincorp. Areas	1600	.018	.065		.083	
COLUMBIA							Port Townsend	1601	.018	.065		.083	
Unincorp. Areas	0700	.010	.065		.075		KING						
Dayton	0701	.010	.065		.075		Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Starbuck	0702	.010	.065		.075		Algonia	1701	.019	.065	.004	.088	.005
COWLITZ							Auburn/King	1702	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.011	.065		.076		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Castle Rock	0801	.011	.065		.076		Bellevue	1704	.019	.065	.004	.088	.005
Kalama	0802	.011	.065		.076		Black Diamond	1705	.019	.065		.084	.005
Kelso	0803	.012	.065		.077		Bothell/King	1706	.019	.065	.004	.088	.005
Longview	0804	.012	.065		.077		Burien	1734	.019	.065	.004	.088	.005
Woodland	0805	.011	.065		.076		Carnation	1707	.019	.065		.084	.005
DOUGLAS							Clyde Hill	1708	.019	.065	.004	.088	.005
Unincorp. Areas	0900	.011	.065		.076		Covington	1712	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Des Moines	1709	.019	.065	.004	.088	.005
Bridgeport	0901	.011	.065		.076		Duvall	1710	.019	.065		.084	.005
E. Wenatchee	0902	.015	.065		.080		Enumclaw	1711	.019	.065		.084	.005
Mansfield	0903	.011	.065		.076		Federal Way	1732	.019	.065	.004	.088	.005
Rock Island	0904	.015	.065		.080		Hunts Point	1713	.019	.065	.004	.088	.005
Waterville	0905	.015	.065		.080		Issaquah**	1714	.019	.065	.004	.088	.005
FERRY							Kenmore	1738	.019	.065	.004	.088	.005
Unincorp. Areas	1000	.011	.065		.076		Kent	1715	.019	.065	.004	.088	.005
Republic	1001	.011	.065		.076		Kirkland	1716	.019	.065	.004	.088	.005
FRANKLIN													
Unincorp. Areas	1100	.012	.065		.077								

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
KING (cont.)						
Lake Forest Park.....	1717	.019	.065	.004	.088	.005
Maple Valley.....	1720	.019	.065		.084	.005
Medina.....	1718	.019	.065	.004	.088	.005
Mercer Island.....	1719	.019	.065	.004	.088	.005
Milton/King.....	1731	.019	.065	.004	.088	.005
Newcastle.....	1736	.019	.065	.004	.088	.005
Normandy Park.....	1721	.019	.065	.004	.088	.005
North Bend.....	1722	.019	.065		.084	.005
Pacific/King.....	1723	.019	.065	.004	.088	.005
Redmond**.....	1724	.019	.065	.004	.088	.005
Renton**.....	1725	.019	.065	.004	.088	.005
Sammamish**.....	1739	.019	.065	.004	.088	.005
Sea-Tac.....	1733	.019	.065	.004	.088	.005
Seattle.....	1726	.019	.065	.004	.088	.005
Shoreline.....	1737	.019	.065	.004	.088	.005
Skykomish.....	1727	.019	.065		.084	.005
Snoqualmie.....	1728	.019	.065		.084	.005
Tukwila.....	1729	.019	.065	.004	.088	.005
Woodinville.....	1735	.019	.065	.004	.088	.005
Yarrow Point.....	1730	.019	.065	.004	.088	.005
KITSAP						
Unincorp. Areas.....	1800	.021	.065		.086	
Bainbridge Island.....	1804	.021	.065		.086	
Bremerton.....	1801	.021	.065		.086	
Port Orchard.....	1802	.021	.065		.086	
Poulsbo.....	1803	.021	.065		.086	
KITTITAS						
Unincorp. Areas.....	1900	.012	.065		.077	
Cle Elum.....	1901	.012	.065		.077	
Ellensburg.....	1902	.012	.065		.077	
Kittitas (City).....	1903	.012	.065		.077	
Roslyn.....	1904	.012	.065		.077	
South Cle Elum.....	1905	.012	.065		.077	
Klickitat						
Unincorp. Areas.....	2000	.005	.065		.070	
Bingen.....	2001	.005	.065		.070	
Goldendale.....	2002	.010	.065		.075	
White Salmon.....	2003	.010	.065		.075	
LEWIS						
Unincorp. Areas.....	2100	.012	.065		.077	
Centralia.....	2101	.014	.065		.079	
Chehalis.....	2102	.014	.065		.079	
Morton.....	2103	.012	.065		.077	
Mossyrock.....	2104	.012	.065		.077	
Napavine.....	2105	.012	.065		.077	
Pe Ell.....	2106	.012	.065		.077	
Toledo.....	2107	.012	.065		.077	
Vader.....	2108	.012	.065		.077	
Winlock.....	2109	.012	.065		.077	
LINCOLN						
Unincorp. Areas.....	2200	.011	.065		.076	
Almira.....	2201	.011	.065		.076	
Creston.....	2202	.011	.065		.076	
Davenport.....	2203	.011	.065		.076	
Harrington.....	2204	.011	.065		.076	
Odessa.....	2205	.011	.065		.076	
Reardan.....	2206	.011	.065		.076	
Sprague.....	2207	.011	.065		.076	
Wilbur.....	2208	.011	.065		.076	
MASON						
Unincorp. Areas.....	2300	.018	.065		.083	
Shelton.....	2301	.018	.065		.083	
OKANOGAN						
Unincorp. Areas.....	2400	.011	.065		.076	
Brewster.....	2401	.011	.065		.076	
Conconully.....	2402	.011	.065		.076	
Coulee Dam.....	2403	.011	.065		.076	
Elmer City.....	2404	.011	.065		.076	
Nespelem.....	2405	.011	.065		.076	
Okanogan (City).....	2406	.011	.065		.076	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Omak.....	2407	.011	.065		.076	
Oroville.....	2408	.011	.065		.076	
Pateros.....	2409	.011	.065		.076	
Riverside.....	2410	.011	.065		.076	
Tonasket.....	2411	.011	.065		.076	
Twisp.....	2412	.011	.065		.076	
Winthrop.....	2413	.011	.065		.076	
PACIFIC						
Unincorp. Areas.....	2500	.013	.065		.078	
Ilwaco.....	2501	.013	.065		.078	
Long Beach.....	2502	.013	.065		.078	
Raymond.....	2503	.013	.065		.078	
South Bend.....	2504	.013	.065		.078	
PEND OREILLE						
Unincorp. Areas.....	2600	.011	.065		.076	
Cusick.....	2601	.011	.065		.076	
Ione.....	2602	.011	.065		.076	
Metaline.....	2603	.011	.065		.076	
Metaline Falls.....	2604	.011	.065		.076	
Newport.....	2605	.011	.065		.076	
PIERCE						
Unincorp. Areas**.....	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.**.....	2727	.019	.065	.004	.088	
Auburn/Pierce.....	2724	.019	.065	.004	.088	
Bonney Lake.....	2701	.019	.065	.004	.088	
Buckley.....	2702	.019	.065		.084	
Carbonado.....	2703	.013	.065		.078	
DuPont.....	2704	.019	.065	.004	.088	
Eatonville.....	2705	.013	.065		.078	
Edgewood.....	2720	.019	.065	.004	.088	
Fife.....	2706	.019	.065	.004	.088	
Fircrest.....	2707	.019	.065	.004	.088	
Gig Harbor.....	2708	.019	.065		.084	
Lakewood.....	2721	.019	.065	.004	.088	
Milton/Pierce.....	2709	.019	.065	.004	.088	
Orting.....	2710	.019	.065	.004	.088	
Pacific/Pierce.....	2723	.019	.065	.004	.088	
Puyallup.....	2711	.019	.065	.004	.088	
Roy.....	2712	.013	.065		.078	
Ruston.....	2713	.019	.065	.004	.088	
South Prairie.....	2714	.013	.065		.078	
Steilacoom.....	2715	.019	.065	.004	.088	
Sumner.....	2716	.019	.065	.004	.088	
Tacoma.....	2717	.019	.065	.004	.088	
University Place.....	2719	.019	.065	.004	.088	
Wilkeson.....	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas.....	2800	.012	.065		.077	
Friday Harbor.....	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas.....	2900	.012	.065		.077	
Unincorp. P.T.B.A.*.....	2929	.014	.065		.079	
Anacortes.....	2901	.014	.065		.079	
Burlington.....	2902	.014	.065		.079	
Concrete.....	2903	.014	.065		.079	
Hamilton.....	2904	.014	.065		.079	
La Conner.....	2905	.014	.065		.079	
Lyman.....	2906	.014	.065		.079	
Mount Vernon.....	2907	.014	.065		.079	
Sedro Woolley.....	2908	.014	.065		.079	
SKAMANIA						
Unincorp. Areas.....	3000	.005	.065		.070	
North Bonneville.....	3001	.010	.065		.075	
Stevenson.....	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**.....	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.**.....	3131	.020	.065	.004	.089	
Arlington.....	3101	.020	.065		.085	
Bothell/Snohomish.....	3120	.020	.065	.004	.089	
Brier.....	3102	.020	.065	.004	.089	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Darrington	3103	.020	.065			.085
Edmonds	3104	.020	.065	.004		.089
Everett	3105	.017	.065	.004		.086
Gold Bar	3106	.020	.065			.085
Granite Falls	3107	.020	.065			.085
Index	3108	.020	.065			.085
Lake Stevens	3109	.020	.065			.085
Lynnwood	3110	.020	.065	.004		.089
Marysville	3111	.020	.065			.085
Mill Creek	3119	.020	.065	.004		.089
Monroe	3112	.020	.065			.085
Mountlake Terrace	3113	.020	.065	.004		.089
Mukilteo	3114	.020	.065	.004		.089
Snohomish (City)	3115	.020	.065			.085
Stanwood	3116	.020	.065			.085
Sultan	3117	.020	.065			.085
Woodway	3118	.020	.065	.004		.089
SPOKANE						
Unincorp. Areas	3200	.014	.065			.079
Unincorp. P.T.B.A.*	3232	.020	.065			.085
Airway Heights	3201	.020	.065			.085
Cheney	3202	.020	.065			.085
Deer Park	3203	.014	.065			.079
Fairfield	3204	.014	.065			.079
Latah	3205	.014	.065			.079
Liberty Lake	3212	.020	.065			.085
Medical Lake	3206	.020	.065			.085
Millwood	3207	.020	.065			.085
Rockford	3208	.014	.065			.079
Spangle	3209	.014	.065			.079
Spokane (City)	3210	.020	.065			.085
Spokane Valley	3213	.020	.065			.085
Waverly	3211	.014	.065			.079
STEVENS						
Unincorp. Areas	3300	.011	.065			.076
Chewelah	3301	.011	.065			.076
Colville	3302	.011	.065			.076
Kettle Falls	3303	.011	.065			.076
Marcus	3304	.011	.065			.076
Northport	3305	.011	.065			.076
Springdale	3306	.011	.065			.076
THURSTON						
Unincorp. Areas	3400	.013	.065			.078
Unincorp. P.T.B.A.*	3434	.019	.065			.084
Bucoda	3401	.013	.065			.078
Lacey	3402	.019	.065			.084
Olympia	3403	.019	.065			.084
Rainier	3404	.013	.065			.078
Tenino	3405	.013	.065			.078
Tumwater	3406	.019	.065			.084
Yelm	3407	.019	.065			.084
WAHIAKUM						
Unincorp. Areas	3500	.010	.065			.075
Cathlamet	3501	.010	.065			.075
WALLA WALLA						
Unincorp. Areas	3600	.015	.065			.080
Unincorp. P.T.B.A.*	3636	.018	.065			.083
College Place	3601	.018	.065			.083
Prescott	3602	.015	.065			.080
Waitsburg	3603	.015	.065			.080
Walla Walla (City)	3604	.018	.065			.083
WHATCOM						
Unincorp. Areas	3700	.012	.065			.077
Unincorp. P.T.B.A.*	3737	.018	.065			.083
Bellingham	3701	.018	.065			.083
Blaine	3702	.018	.065			.083
Everson	3703	.018	.065			.083
Ferndale	3704	.018	.065			.083
Lynden	3705	.018	.065			.083
Nooksack	3706	.018	.065			.083

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
WHATCOM (cont.)						
Sumas	3707	.018	.065			.083
WHITMAN						
Unincorp. Areas	3800	.011	.065			.076
Albion	3801	.011	.065			.076
Colfax	3802	.011	.065			.076
Colton	3803	.011	.065			.076
Endicott	3804	.011	.065			.076
Farmington	3805	.011	.065			.076
Garfield	3806	.011	.065			.076
La Crosse	3807	.011	.065			.076
Lamont	3808	.011	.065			.076
Malden	3809	.011	.065			.076
Oakesdale	3810	.011	.065			.076
Palouse	3811	.011	.065			.076
Pullman	3812	.011	.065			.076
Rosalia	3813	.011	.065			.076
St. John	3814	.011	.065			.076
Tekoa	3815	.011	.065			.076
Uniontown	3816	.011	.065			.076
YAKIMA						
Unincorp. Areas	3900	.014	.065			.079
Grandview	3901	.014	.065			.079
Granger	3902	.014	.065			.079
Harrah	3903	.014	.065			.079
Mabton	3904	.014	.065			.079
Moxee City	3905	.014	.065			.079
Naches	3906	.014	.065			.079
Selah	3907	.014	.065			.079
Sunnyside	3908	.014	.065			.079
Tieton	3909	.014	.065			.079
Toppenish	3910	.014	.065			.079
Union Gap	3911	.014	.065			.079
Wapato	3912	.014	.065			.079
Yakima (City)	3913	.017	.065			.082
Zillah	3914	.014	.065			.079

FOOTNOTES:

(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*

(2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401).

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

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